

**Amendments to the Specification:**

On page 1 of the specification, please change the title to GARMENTS INCLUDING FOAM MATERIAL.

On page 1 of the specification, please replace paragraph [0001] with the following rewritten paragraph:

The present invention concerns a garment including a closed cell foam material and especially intended for use ~~in floatation suits or other garments or as a buoyancy aids and to such including the material.~~

On page 1 of the specification, please add the following paragraph after paragraph 0003 and before paragraph [0004] with the following:

In WO 03/041525A Fagerdale Tuotanto Oy, which was published on 3 December 1998 and after the filing date of the present application, there is disclosed floatation material having through-cuts and wherein the material is used and provided in garments with the openings stretched open or kept open by being laminated to a fabric backing.

In the specification at paragraph [0008] please replace this paragraph with the following rewritten paragraph:

According to the present invention there is provided a garment including a fabric combination with said combination comprising a flexible or pliable closed cell foam material in sheet form, wherein the foam material is buoyant in water and

has one or more slits or cuts and/or needle-punched holes therein extending through the sheet from one surface to the other, and an outer fabric sheet or outer fabric layer, and characterized in that the foam material and outer fabric sheet of an outer fabric layer are stitched or otherwise bonded together in peripheral regions leaving the foam and outer fabric or outer fabric layer sheet merely juxtaposed in other regions wherein the side surfaces defining the slits and/or holes are normally in abutment and/or in close proximity when the sheet is flat or unflexed, and in that no or minimum removal of foam material having occurred in the slitting or cutting and/or needle-punching.

In the specification at paragraph [0019] please replace this paragraph with the following rewritten paragraph:

Also according to the present invention there is provided a method of making a garment including a fabric combination of and preferably an outer waterproof fabric sheet or outer fabric layer and a closed cell foam material which is buoyant in water and "breathable" or such as to enable air and/or water vapour to pass therethrough, whilst at the same time as not reducing the strength and/or the resilient characteristics as tested for in thermal stability and/or compression testing for buoyancy and device regulations, comprises forming slits or cuts and/or needle-punched holes in the foam material such that no foam material is removed or only consequential minimal amounts are removed in the process and the surfaces defining the slit and/or hole are normally in abutment or in close proximity when flat, and selecting the size and/or spacing of the slits and/or punched holes such as not to impair strength and/or resilient

characteristics, and stitching or otherwise bonding together the foam material and the outer fabric sheet or outer fabric layer in peripheral regions leaving the foam and fabric sheet merely juxtaposed in other regions wherein the side surfaces defining the slits and/or holes are normally in abutment and/or in close proximity when the sheet is flat or unflexed.